



सत्यमेव जयते

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No. 289

10 Aashad, 1936 (S)
Ranchi, Tuesday 1st July, 2014

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 1st July, 2014

S.O 10 dated 1st July, 2014-- In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) the Governor of Jharkhand is pleased to make the following amendments in the Departmental Notification No S.O. 219 Dated 31st March, 2006:

AMENDMENTS

- (i) After sub-rule (2) of Rule 24, the existing proviso “Provided if the Commissioner is satisfied that Works Contractor other than who is holding a registration certificate in JVAT 108 is filing returns regularly and paying the taxes within the prescribed time, may issue a certificate in Form JVAT 407 for each of the work orders separately being executed” shall be substituted in the following manner:-

“Provided that if Works Contractor, other than who is holding a registration certificate in JVAT 108, is filing returns regularly and paying the taxes within the prescribed time, the prescribed authority may issue a certificate in Form JVAT 407 for each of the work orders separately being executed **after the approval of the Commissioner**”
- (ii) Before the existing proviso of sub-rule (3) of Rule 24, a new proviso as first proviso shall be added in the following manner-

"Provided that the prescribed authority shall issue a certificate in Form JVAT 407 after the approval of the Commissioner"

- (iii) After the new proviso, the existing proviso as second proviso shall be substituted in the following manner-

"Provided further that the registered dealer executing Works Contract and applying in Form JVAT 120 for obtaining a certificate in Form JVAT 407 shall annex the copy of the work order"

- (iv) In Rule 59, the words " The authority prescribed in Rule 57 shall fix a date, ordinarily not less than one thirty days from the date of issue of Notice for producing such accounts and other evidences as may be required under the said Notice" shall be substituted in the following manner –

"The authority prescribed in Rule 57 shall fix a date, ordinarily not less than thirty days from the date of issue of Notice for producing such accounts and other evidences as may be required under the said Notice".

This Notification shall be effective from the date of issuance of the notification.

(File No.Va.Kar./VAT/Sansodhan/2/2013/2131)

By the Order of the Governor of Jharkhand,

M. R. Meena,

Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi.
